



The Florida Legislature

OFFICE OF PROGRAM POLICY ANALYSIS AND GOVERNMENT ACCOUNTABILITY



PK Jameson, Coordinator

**Office of Program Policy Analysis and Government Accountability (OPPAGA)
(6)(b) Contract for Consulting Services-Invitation to Negotiate
Franklin County School District Discretionary Sales Surtax Performance Audit
Contract No. OP2112**

OPPAGA ANTICIPATES MAKING A RECOMMENDATION ON OR BEFORE 6/24/22

OPPAGA is seeking proposals from experienced consultants to conduct a performance audit of the program associated with the Franklin County School District proposed discretionary sales surtax in accordance with s. 212.055(11), *Florida Statutes*. The audit must be conducted by a CPA licensed pursuant to Chapter 473, *Florida Statutes*.

Qualifications:

In addition to demonstrating that the audit will be conducted by a Florida CPA, proposals must show performance auditing experience, illustrate an understanding of performance audit methodology, propose a team with subject matter and audit expertise, and assign appropriate team members for each task. For complete information regarding the details of this procurement, please review the attached documents in their entirety.

Submittal Information:

Submitted responses must be provided electronically to oppagaprourement@oppaga.fl.gov

Award Process:

OPPAGA will negotiate with vendors as proposals are received and will recommend contracting with the vendor it comes to final terms with first. OPPAGA's recommendation will be subject to final approval by designees of the Florida Legislature.

Notice of Intent:

Consultants intending to submit a proposal for this procurement are requested to submit a notice of intent to oppagaprourement@oppaga.fl.gov indicating the date the proposal will be submitted.

Questions:

Please direct all questions to Janet Tashner, General Counsel, (850) 717-0526.

Contract for Consulting Services Reply Documents

Contract No. OP2112 Franklin County School District Discretionary Surtax Audit

Refer to Schedule A and B of Contract OP2112 for Scope of Work and Deliverables

Please provide the following information in your reply:

I. Information Cover Sheet

A completed and signed Respondent's Information Coversheet (**Appendix A**). This document must be signed by an individual responsible for the organization's response and authorized to negotiate for the organization during the negotiation process, including binding signature authority.

II. Warranties Certifications (Appendix B)

III. Non-Collusion Statement (Appendix C)

IV. Disclosure Information (Appendix D)

V. Conflicts Statement

A transmittal letter in the form of a standard business letter, signed by an individual authorized to legally bind the Contractor, listing any and all personal or contractual relationships that exist or have existed within the last three (3) years, between the Contractor, or its predecessor organization, and the Franklin County School District. Not every prior or existing contractual relationship will constitute a conflict, but the Contractor must include sufficient description of the personal or contractual relationship(s) to enable the Legislature to determine whether a conflict exists. OPPAGA, in its sole discretion, will make the final determination regarding the existence of a conflict of interest.

VI. Corporate Capabilities

This portion of the Reply should describe the Contractor's organizational experience with similar projects and demonstrate its understanding of the nature of analysis required for this project by providing the information detailed below. This section describes information requested about the Contractor's firm experience. (Contractor's individual team members' experience is addressed in Section VII.)

This portion of the Reply must include the items below.

- A description of the **current and past experience** the Contractor has that is comparable to the effort required in this project.
- A description of the Contractor organization's **internal product quality assurance system** and the name, title and contact information for their quality assurance manager who can provide additional information.

- **Business references** for three (3) engagements undertaken by the Contractor organization within the past five (5) years that were of comparable size and complexity to the requirements of this project. For each business reference listed, the Contractor should identify the nature of the services provided, and the **name, title, mailing address, email address, and telephone number** of persons OPPAGA may contact to verify organizational experience. Contractors shall complete the References Form in **Appendix E** to this Request to provide the contact information for its references.

VII. Project Staffing and Organization

In this portion of the Reply, the Contractor must describe the qualifications of all individuals who will be assigned to the project. The Reply must include each individual's **experience and knowledge** to perform they will be assigned related to the Scope of Work and Deliverables.

This portion of the Reply must include the items below.

- An **organizational chart** for this project that covers the personnel assigned, including identification of subcontractors.
- The total number of **project hours** broken out by each individual assigned to the project. The hours devoted to the project must ensure that the Contractor's proposed methodology to produce each deliverable can be successfully implemented in a timely manner.
- Identification of the individual assigned as day-to-day **project manager** and a description of that individual's prior project leadership experience including any recent, significant experience similar to the scope and complexity of this project. The individual identified as the project manager must be a certified public accountant licensed pursuant to Chapter 473, *Florida Statutes*.
- Each team member's specific **role** on the project and their specific **related experience** with similar projects.

Once individual team members are identified and accepted by OPPAGA, no changes to the staff, roles, or hours will be permitted without prior approval from OPPAGA.

VIII. Proposed Methodology and Work Plan

The proposed methodology and work plan section of the Reply is critical to demonstrating the Contractor's knowledge, experience, and understanding of the Scope of Services requested and work that will need to be completed as part of each project.

Methodology. In this portion of the Reply, the Contractor must provide a detailed description of the proposed methodologies that will be employed to gather information and conduct the necessary analyses for each review. The Contractor's Reply must state that it will provide all services outlined in Scope of Services of this Solicitation.

This portion of the Reply also must include the information below.

- The specific **methods**, such as surveys, interviews, focus groups, cost-benefit analyses, that will be used.
- The **primary data** that will be evaluated and the sources of the data.
- The methods that will be used to ensure the **completeness, accuracy, and reliability** of the data analyzed in the project.
- Any **benchmarks/standards** that will be used.
- Any **statistical analyses** and analytical tools, such as Excel, SPSS and SAS, that will be used.
- The methods that will be used to receive and incorporate **feedback** regarding the information in project deliverables, including statements, exhibits, conclusions, and findings.

Work Plan. In this portion of the Reply, the Contractor must describe the work that will be performed to gather and analyze information for the project. The Work Plan must describe the progression of project work and project milestones, including an estimate of the hours to be allocated to the various deliverables. The Work Plan should be consistent with Contractor's proposed team structure, anticipated roles, and project assignments described in response to Section VII.

This portion of the Reply must, at a minimum, include the items below.

- A detailed description of all **major tasks** (e.g., interviews, data analyses, etc.) that will be undertaken to address the research issues described in the Project Scope, the dates and duration of any planned site visits, and the relationship of the tasks to the completion of required deliverables.
- The **individual(s) assigned** to each task.
- The **completion dates** for each task.

IX. Financial Reply (Appendix F)

In this portion of the Reply, the Contractor must provide the total cost of the project. The cost submitted must be fixed and all-inclusive for meeting the requirements of this project and completing all services described in the Contractor's Reply. The Florida Legislature will not pay for travel costs.

The Contractor must utilize the Cost Form included in Appendix F. The Contractor must complete each field of the Cost Form, Appendix F. (The Contractor may use electronic means to complete the form.)

X. Certification of Minimum Requirements (Appendix G)

In this portion of the Reply, the Contractor must affirm that it meets the listed minimum requirements listed by putting an "X" in the appropriate box

XI. Documentation of Qualifications (Appendix H)

In this portion of the Reply, the Contractor must provide documentation that the individual identified as the project manager for each project is a certified public accountant licensed pursuant to Chapter 473, *Florida Statutes*.

Appendix A
Information Cover Sheet

**OFFICE OF PROGRAM POLICY ANALYSIS
AND GOVERNMENT ACCOUNTABILITY**

State of Florida Legislature

*Franklin County School District Discretionary Surtax Performance Audit Reply
OP2112*

Company (Vendor) Name:

Company Type (Corporation, LLC, etc.):

Principal Address:

City: State: Zip Code:

FEID No.:

Website URL:

Contract Manager:

Contract Manager Address:

City: State: Zip Code:

Email Address: Telephone No.:

Legal Notice Contact Name:

Address:

City: _____ State: _____ Zip Code: _____

**VENDOR AGREES TO THE TERMS OF CONTRACT OP2112 THROUGH
SUBMISSION OF THIS PROPOSAL AND SIGNATURE BELOW**

Authorized Representative: _____
(Owner or Authorized Corporate Officer/Title)

Signature (Manual): _____
(Owner or Authorized Corporate Officer)

Appendix B

Warranties Certifications

- The Contractor is registered to do business in the State of Florida.
- The Contractor or any other organization associated with the Reply is not currently under suspension or debarment by the State or any other governmental authority.
- To the best knowledge of the person signing the Reply, the Contractor, its affiliates, its subsidiaries, its directors, its officers, or employees of any other organization associated with this Reply are not currently under investigation by any governmental authority and have not in the last ten years been convicted or found liable for any act prohibited by law in any jurisdiction involving conspiracy or collusion with respect to bidding on any public contract.
- To the best knowledge of the person signing the Reply, the Contractor, its affiliates, its subsidiaries, its directors, its officers or employees of any other organization associated with this Reply have no delinquent obligations to the State, including a claim by the State for liquidated damages under any other contract.
- To the best knowledge of the person signing the Reply, the Contractor, its affiliates, its subsidiaries, its directors, its officers or employees of any other organization associated with this Reply have not within the preceding three years been convicted of or had a civil judgment rendered against them or is presently under indictment for or otherwise criminally or civilly charged for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain or performing a federal, state, or local government transaction or public contract; violation of federal or state antitrust statutes; or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property.
- To the best knowledge of the person signing the Reply, the Contractor, its affiliates, its subsidiaries, its directors, its officers or employees of any other organization associated with this Reply have not within a three-year period preceding this certification had one or more federal, state, or local government public transactions terminated for cause or default.

Name of Contractor _____

Signature _____

Printed or Typed Name _____

Appendix C
Non-Collusion Statement

I certify that this Reply is made without prior understanding, agreement, or connection with any corporation, firm or person submitting a Reply for the same services, and is in all respects fair and without collusion or fraud. I agree to abide by all conditions of this Reply and certify that I am authorized to sign this document for the organization and that the organization is in compliance with all requirements of this Reply including, but not limited to, certification requirements.

Organization: _____

Signature: _____

(Authorized Officer)

Name: _____

(Printed or typed name)

Appendix D
Disclosure Information

Upon reasonable inquiry, the organization discloses, on the lines below:

That the following identified owner, officer, director, employee, agent or lobbyist who is/was a current or former member, officer or employee of the Florida Legislature or any of its units and was, is, or will be significantly involved in preparing or approving the services in this proposed contract, representing the interests of the organization regarding this proposed contract, or doing the work covered under this proposed contract.

Name: _____ Title: _____

Name: _____ Title: _____

That the following identified current or former member or employee of the Florida Legislature owns, directly or indirectly, an interest of five percent (5%) or more of the total assets or capital stock in the company.

Name: _____ Title: _____

Name: _____ Title: _____

Name: _____ Title: _____

If none, check here _____

Name of Contractor: _____

Name of Corporate Office: _____

Signature of Corporate Officer: _____

Title or Position: _____

Telephone: _____ Date: _____

**Appendix E
References**

Client 1: _____

Contact Person and Title: _____

Mailing Address: _____

Phone Number: _____

Email Address: _____

Type and Duration of Service: _____

Dates of Services: _____

Client 2: _____

Contact Person and Title: _____

Mailing Address: _____

Phone Number: _____

Email Address: _____

Type and Duration of Service: _____

Dates of Services: _____

Client 3: _____

Contact Person and Title: _____

Mailing Address: _____

Phone Number: _____

Email Address: _____

Type and Duration of Service: _____

Dates of Services: _____

Respondent: _____

Appendix G
Certification of Minimum Requirements

The Vendor must complete the certification by putting an "X" in the appropriate box.

Minimum Requirements	Yes	No
Vendor must ensure that a Certified Public Accountant (CPA) licensed pursuant to Ch. 473, Florida Statutes, supervises all work associated with the performance audit (i.e. the "Project Manager"). Vendor must provide a copy of the CPA license		

I hereby certify that the entity meets the Minimum Requirements as stated above.

By: _____

Date: _____

Appendix H
Documentation of Qualifications

Contract for Consulting Services

Franklin County School District Discretionary Surtax Performance Audit

Contract Number OP2112

This contract is between the Florida Legislature (Legislature) on behalf of the Office of Program Policy Analysis and Government Accountability (OPPAGA) and <Company Name>, a <state registered> <business type: corporation, partnership, llc, etc.> registered to do business in Florida, with a principal address of <address of contractor> (Contractor). An OPPAGA designee shall act as the Legislature's Contract Manager (LCM).

The purpose of this contract is to acquire the services of an independent consulting firm to fulfill the requirements of s. 212.055(11), Florida Statutes. The Legislature requires a Contractor to **conduct a performance audit of Franklin County School District** more fully described in Schedule A.

1. Contract Documents

This Contract between the Legislature and the Contractor is comprised of this document and the following documents which are integrated into and made part hereof. In the event that there is a specific, direct, and irreconcilable conflict between any two or more provisions contained in this document and the component Schedules and Appendices, the conflicting provisions will be given the following precedence:

1. Contract for Consulting Services and attachments, including
 - i. Appendix I: Florida Legislature Payment Policy, Joint Policies and Procedures of the Presiding Officers
 - ii. Schedule A: Scope of Work, and
 - iii. Schedule B: Deliverables
 - iv. Exhibit B1: Digest
2. Contractors submitted quote and proposal dated <date of contractor's quote>

2. Consultant Services and Deliverables

The Consultant Services include the services described in Schedule A and deliverables described in Schedule B. The Contractor agrees that the designated members of its proposed team shall continue to be the members on this project team for the duration of this contract; unless Contractor requests and the LCM approves a substitution of another team member to this contract in writing. The Contractor will designate a Project Manager to act as the project team lead to coordinate with the LCM. The Project Manager for this contract is <name, title, address, email, phone>.

3. Term

The Contract shall become effective upon execution and shall continue in effect until <date contract ends May 31, 2023>, unless terminated, amended or extended before that date according to the provisions herein.

4. Consideration

In consideration of the performance of the services described in this Contract, the Legislature agrees to pay and Contractor agrees to accept a deliverable-based fixed total payment of < \$X > representing the Fixed Cost, except as otherwise provided herein, in full settlement for the work described in this Contract. This sum shall be payable upon receipt and approval of deliverables, as described in Schedule B and the schedule below. *The payment schedule below supersedes any payment terms contained in the attachments to this Contract.*

In consideration of the performance of the optional deliverable services performed in this contract, the Legislature agrees to pay and the Contractor agrees to accept a fixed total payment as described in Schedule B and the schedule below. OPPAGA will notify the Contractor in writing whether and how many optional **Deliverable 8(a) and 8(b)** appearances will be required. Once the optional deliverables are approved in writing and the Contractor has satisfactorily performed the deliverable, the Contractor will submit an invoice for payment in addition to the deliverable-based fixed cost described above, in accordance with the schedule below, not to exceed \$X, in additional costs.

DELIVERABLE	DESCRIPTION	DUE DATE	INVOICE AMOUNT
Deliverable 4	Report Outline	July 13, 2022	
Deliverable 5	Draft Report	August 3, 2022	
Deliverable 7	Final Report	August 26, 2022	
Deliverable-based Fixed Cost			
Optional Deliverable 8(a)	Legislative Briefings: Maximum of 4 calls		<\$x each > <no more than \$x total for four>
Optional Deliverable 8(b)	Legislative Testimony Maximum of 2 appearances		<\$x each> <no more than \$x total for two>
Total Not to Exceed Cost of All Optional Deliverables			
Maximum Total			

5. Time is of the Essence

The Parties agree that time is of the essence in the completion and performance of Contractor's duties and obligations hereunder.

6. Termination for Convenience

The Legislature may terminate the Contract, in whole or in part, upon written notice to the Contractor. The Legislature shall reimburse the Contractor for fees and costs actually incurred for authorized services satisfactorily performed prior to the notice of termination.

7. Termination for Cause and Remedies of the Legislature

Any one or more of the following events shall constitute an Event of Default on the part of the Contractor.

- a. Contractor fails to provide the Consultant Services as required under the Contract;
- b. Contractor discontinues the performance of the work required under the contract;
- c. Contractor fails to promptly pay any and all taxes or assessments imposed by and legally due any state or federal government;
- d. Contractor makes or has made a material misrepresentation or omission in any materials provided to the Legislature;
- e. Contractor commits any material breach of the Contract; or
- f. Contractor refuses to allow public access to all documents, papers, letters, or other material after a determination by OPPAGA that certain records are public record, pursuant to section 25 contained herein.

Upon the occurrence of an “Event of Default” on the part of the Contractor, the Legislature is entitled to one or all of the following remedies:

- a. Equitable Relief.
- b. Monetary Damages (including any re-procurement costs).
- c. Termination of Contract.

8. Choice of Law and Venue

The exclusive venue of any legal or equitable action that arises out of or relates to the Contract shall be the appropriate state court in Leon County, Florida; in any such action, Florida law shall apply and the parties waive any right to jury trial.

9. Availability of Funds

The performance of the Contract shall be subject to and contingent upon the availability of funds lawfully appropriated by and to the Legislature and applicable for the purpose of the services specified.

10. Payment Terms

Payment will be made after receipt of a correct invoice from the Contractor and approval by the Legislature in accordance to Payment Policy of the Florida Legislature Joint Policies and Procedures of the Presiding Officers, attached hereto and incorporated herein as Appendix I. Invoices must be submitted in detail sufficient for a proper pre-audit and post-audit thereof. Invoices will not be presented for any Deliverable until the Contractor completes all terms of the Deliverable and receives the written approval of the Deliverable by the LCM. Acceptance of Deliverables will be dependent upon Contractor’s demonstration that the Contractor has incorporated the LCM’s comments and edits through resubmission of the Deliverable to the LCM and written approval of the Deliverable by the LCM. Deliverable resubmissions are due to the LCM within 48 hours of receiving the LCM’s comments and edits.

OPPAGA shall be billed upon completion and written acceptance by the LCM of the Deliverables below, identified in Schedule B.

Deliverable #4—Report Outline Payment of 25% of fixed cost

Deliverable #5—Draft Report Payment of 25% of fixed cost

Deliverable #7—Final Report Payment of 50% of fixed cost

11. Florida Substitute Form W-9

A completed Substitute Form W-9 is required from Contractors doing business with the State of Florida. The Contractor must register as a vendor with the State of Florida, Department of Financial Services. The registration and requirements for registering and submitting electronically a Substitute Form W-9 are available at: <http://flvendor.myfloridacfo.com>.

12. Project Timeline

- **June 29, 2022:** Project Commencement
- **July 6, 2022:** Work Plan to LCM
- **July 13, 2022:** Report Outline to LCM
- **August 3, 2022:** Draft Report to LCM
- **August 10, 2022:** Draft Digest to LCM
- **August 26, 2022:** Final Report to LCM

13. Performance Guarantee

The Parties agree that time is of the essence in the performance of services in this Contract. Any delay in the performance of the Deliverables as contained in the Contract can have a negative impact on the activities and functions of the Legislature. The Contractor acknowledges that untimely performance will damage the Legislature but by their nature such damages are impossible to ascertain presently and will be difficult to ascertain in the future. The issues involved in determining the amount of damages will be multiple and complex, and will be dependent on many and variant factors, proof of which would be burdensome and require lengthy and expensive litigation, which the Parties desire to avoid. Accordingly, the Parties agree that it is in the Parties' best interest to agree upon a reasonable amount of damages which are not intended to be a penalty but are solely intended to compensate for unknown and unascertainable damages and serve as a guarantee of the performance by the Contractor. The LCM may waive the payment of any performance guarantee.

- If the Contractor fails to submit **any deliverable by the deadline in Schedule B**, it shall pay **\$1,000** for every calendar day until the Deliverable is acknowledged as received by the LCM. Any Deliverable received after **6 PM** ET on the Deliverable due date will be considered late unless an alternate Deliverable schedule was previously agreed upon in writing by the LCM and the Contractor.

Notwithstanding anything to the contrary, the Contractor will not be assessed any performance guarantee to the extent any such delays in the above-noted Deliverables is due to the acts or omissions of the Legislature or Force Majeure, which includes natural disasters like hurricanes, floods, or other "acts of God," war, terrorism or threats of terrorism, civil disorder, labor strikes

or disruptions, fire, disease or medical epidemics or outbreaks, curtailment of transportation facilities preventing or delaying travel, or other emergency beyond the parties' control.

14. Insurance

The Contractor shall not commence any work in connection with this Contract until it has obtained all of the appropriate insurance coverage to adequately protect the Legislature from any and all liability and property damage hazards which may result in the performance of the Contract, including errors and omissions insurance for the willful or negligent acts or omissions of any officer, employees or agents thereof. Furthermore, all insurance shall be with qualified insurers duly licensed to transact business in this state. The Legislature shall be exempt from, and in no way liable for, any sums of money which may represent a deductible in any insurance policy. The payment of such deductible shall be the sole responsibility of the Contractor providing such insurance. Upon request, the Contractor shall furnish the Legislature an insurance certificate which will evidence that all of the appropriate coverages are fully in effect.

15. Indemnification

The Legislature intends that the Contractor be fully liable for the actions of its agents, employees, partners, or subcontracts and shall fully indemnify, defend and hold harmless the Legislature and its officers, agents and employees from suits, actions, damages and costs of every name and description, including attorney's fees, arising from or relating to personal injury and damage to real or personal tangible property alleged to be caused in whole or in part by, but only to the extent attributable to, the Contractor, its agents, employees, partners or subcontractors to the fullest extent allowed by Florida law.

16. Limitation of Liability

Neither the Legislature nor the Contractor is liable to each other for special, indirect, punitive, or consequential damages, even if the party has been advised that such damages are possible. No Party shall be liable for lost profits, lost revenue, or lost institutional operating savings. The Legislature may, in addition to other remedies available to it at law or in equity and upon notice to the Contractor, retain such monies from amounts due to the Contractor as may be necessary to satisfy any claim for damages, penalties, costs and the like asserted by or against it. The Legislature may set off any liability or other obligation of the Contractor under any contract with the Legislature.

17. Subcontractors or Third Party Vendors

This Contract was premised upon the evaluation and the reliance of the Florida Legislature on the Contractor, its proposed staffing and expertise for this Contract, including its subcontractors, through a competitive solicitation process. Therefore, this Contract, or any portion thereof, shall not be assigned or further subcontracted without the prior written approval of the Florida LCM. However, no subcontract shall, under any circumstances, relieve the Contractor of its liability and obligation under this Contract, and despite any such subcontract, the Florida Legislature shall conduct its business through the Contractor, who shall retain the legal responsibility for performing the Contractor's obligations, including payments to its subcontractors.

18. Representations

Contractor understands that any misstatements or lack of candor by Contractor about the qualifications or availability of it or its personnel constitutes a breach of the resulting Contract and may be grounds for immediate termination of Contractor's services by the Legislature. Contractor represents further that it has had the opportunity to seek counsel and is not under duress from the Legislature or any other person.

19. Taxes

The Legislature does not pay any state or Federal taxes and all fees are exclusive of any taxes.

20. Waivers

The Legislature shall not be deemed to have waived any of its rights or remedies hereunder unless such waiver are in writing and signed by the Legislature. No delay or omission on the part of the Legislature in exercising any rights or remedies shall operate as a waiver of such right or remedy or any other rights or remedies. A waiver on any one occasion shall not be construed as a bar or waiver of any right or remedy on future occasions.

21. Prohibition Against Assignment

This Contract may not be assigned by the Contractor, in whole or in part, except by prior written authorization by the LCM.

22. Warranties

The Contractor warrants that it is qualified and possesses the requisite skills, knowledge, experience and necessary staff to provide the services as stated in this Contract. The Contractor shall devote such time and effort to the performance of the services as may be necessary to satisfactorily complete the Services as authorized herein. The Contractor agrees that its performance of any other services during the Contract Term will not interfere with the faithful and timely performance of this Contract.

The Contractor warrants that, to the best of its knowledge, there is no pending or threatened action, proceeding, or investigation, or any other legal or financial condition, that would in any way prohibit, restrain, or diminish the Contractors ability to satisfy its Contract obligations. The Contractor warrants that neither it nor any affiliate is currently on the convicted vendor list maintained pursuant to section 287.133, Florida Statutes, or on any other state or the federal government. The Contractor shall immediately notify the Legislature in writing if its ability to perform is compromised in any manner during the term of the Contract.

The Contractor warrants that the Services will be provided in a professional manner and in accordance with the standards generally observed in the industry for similar services and will be provided with reasonable skill and care. The Contractor warrants that it shall use reasonable endeavors to maintain continuity in its staff engaged to provide the Services. The Contractor will

use all reasonable endeavors to ensure that the Services will be free from harmful programming, scripts, virus, spyware, backdoors or other deleterious components. The Contractor shall work with and cooperate with the Legislature's personnel and or contractors.

23. Notices

All legal or other notices and other communications required or permitted to be given under this Contract other than routine operational communications must be in writing and must be hand delivered, or mailed via U.S. mail or express overnight courier with a reliable system for tracking delivery, or confirmed facsimile or electronic mail with a copy sent by another means specified herein, addressed to the respective parties as follows:

To Legislature: OPPAGA, Coordinator
P.O. Box 1475
Tallahassee, FL 32399-1475

OPPAGA Contract Manager for Franklin County School District Discretionary
Sales Surtax
P.O. Box 1475
Tallahassee, FL 32399-1475

OPPAGA, General Counsel
P.O. Box 1475
Tallahassee, FL 32399-1475

To Contractor: **<Contract Manager for Contractor>**
<Contractor Address>

The effective date of any notice under this Contract shall be the date of delivery or refusal of such notice, and not the date of mailing.

24. Contract Manager

The Contract Manager on behalf of the Legislature is David Summers, 111 W. Madison Street, Suite 312, P.O. Box 1475 Tallahassee, FL 32399-1475. The Contract Manager on behalf of the Contractor is **<contractor name, title, and mailing address and email address>**. All written and verbal approvals referenced in the Contract must be obtained from the parties' contract managers or their designees, and all notices must be given to the parties' contract manager.

25. Working Papers and Public Records

All records made or received by the Contractor as working papers in conjunction with this Contract shall become the property of the Florida Legislature, Office of Program Policy Analysis and Government Accountability (OPPAGA). OPPAGA may direct the Contractor to return sensitive documents to the document owner.

Other records may be public records available for inspection by the public in accordance with the provisions of Article I Section 24, Florida Constitution, and s. 11.0431, Florida Statutes. Pursuant to s. 11.51(4), Florida Statutes, OPPAGA work papers are exempt from s. 24(a), Article I of the State Constitution. If the Contractor receives a request for public records, the Contractor shall immediately notify the LCM of the request and shall coordinate with the LCM. However, in order

to assure that records subject to any exemption are not disclosed, the Contractor shall not allow any inspection of or otherwise disclose any information found in said documents or records unless and until so directed by the LCM.

26. Other Conditions

Contractor shall not publish, release, or present to any third party any information, findings, or recommendations concerning work done or information gained under this Contract without approval by the Florida Legislature through its Contract Managers. All contacts by media concerning work done or information gained under this Contract shall be referred to the LCM for response.

27. Entire Contract

This Contract constitutes the, entire understanding of the parties to it and supersedes any prior contracts, written or oral, related to the same subject matter. This Contract cannot be changed except in writing by the signature of both parties. However, reasonable changes to the deliverables due dates may occur upon written request and justification by the Contractor and written approval by the LCM.

28. Execution in Counterparts

The Contract may be executed in counterparts, each of which shall be an original and all of which shall constitute one and the same contract. Delivery of an executed counterpart of a signature page to the Contract by e-mail, facsimile or other electronic transmission shall be effective as delivery of a manually executed counterpart.

Executed at Tallahassee, Florida, on the dates shown below.

The Florida Legislature:

The Florida Senate:

By: _____

Wilton Simpson, President

Date: _____

Contractor:

By: _____

(Print Name)

The Florida House of Representatives:

By: _____

Chris Sprowls, Speaker

Date: _____

Title: _____

(Print title)

Date: _____

APPENDIX I

Payment Policy of the Florida Legislature Joint Policies and Procedures of the Presiding Officers

3.5 INVOICE PROCESSING PROCEDURE

The Finance & Accounting Office will perform the following actions on each invoice:

- (1) Audit each invoice, including any duplicate invoices, for compliance with the contractual agreement or purchase order and mathematical accuracy, and determine if the payment is properly authorized or not previously paid;
- (2) Record information into the State's accounting system; and
- (3) Maintain voucher files with supporting documentation, files of unpaid purchase orders, and other files as necessary to maintain adequate accounting control and documentation.

3.5.1 INVOICE PROCESSING TIME LIMITS

- (1) A voucher authorizing payment of an invoice submitted to a unit of the Legislature will be filed with the Department of Financial Services (DFS) no later than 20 days after receipt of the invoice and receipt, inspection, and approval of the goods or services, except that, in the case of a bona fide dispute, the voucher will contain a statement of the dispute and authorize payment only in the amount not disputed. Approval and inspection of goods or services will take no longer than five working days unless the bid specifications, purchase order, or contract specifies otherwise. If a voucher filed within the 20-day period is returned by DFS because of an error, it will nevertheless be deemed timely filed. For the purposes of determining the receipt of invoice date, the Legislature is deemed to receive an invoice on the date on which a proper invoice is first received in the Finance & Accounting Office. The Legislature is deemed to receive an invoice on the date the invoice was postmarked if the Finance & Accounting Office failed to annotate the invoice with the date of receipt at the time it actually received the invoice.
- (2) The Finance & Accounting Office will keep a record of the date of receipt of the invoice; dates of receipt, inspection, and approval of the goods or services; date of the voucher; and date of issuance of the warrant in payment thereof.
- (3) The Legislature may make partial payments to a contractor upon partial delivery of goods or services or upon partial completion of construction when a request for such partial payment is made by the contractor and approved by the legislative unit. Provisions of this section will apply to partial payments in the same manner as they apply to full payments.
- (4) Travel and other reimbursements to state officers and employees will be the same as payments to vendors pursuant to this section.

SCHEDULE A
SCOPE OF WORK

1. Statement of Purpose

The goal of this contract is to fulfill the requirements s. 212.055, Florida Statutes. The relevant portion states as follows:

212.055 Discretionary sales surtaxes; legislative intent; authorization and use of proceeds.—It is the legislative intent that any authorization for imposition of a discretionary sales surtax shall be published in the Florida Statutes as a subsection of this section, irrespective of the duration of the levy. Each enactment shall specify the types of counties authorized to levy; the rate or rates which may be imposed; the maximum length of time the surtax may be imposed, if any; the procedure which must be followed to secure voter approval, if required; the purpose for which the proceeds may be expended; and such other requirements as the Legislature may provide. Taxable transactions and administrative procedures shall be as provided in s. 212.054.

(11) PERFORMANCE AUDIT.—(a) To adopt a discretionary sales surtax under this section, an independent certified public accountant licensed pursuant to chapter 473 shall conduct a performance audit of the program associated with the proposed surtax. (b)1. At least 180 days before the referendum is held, the county or shall provide a copy of the final resolution or ordinance to the Office of Program Policy Analysis and Government Accountability. 2. Within 60 days after receiving the final resolution or ordinance, the Office of Program Policy Analysis and Government Accountability shall procure the certified public accountant and may use carryforward funds to pay for the services of the certified public accountant. 3. At least 60 days before the referendum is held, the performance audit must be completed and the audit report, including any findings, recommendations, or other accompanying documents, must be made available on the official website of the county or . 4. The county or shall keep the information on its website for 2 years from the date it was posted. 5. The failure to comply with the requirements under subparagraph 1. or subparagraph 3. renders any referendum held to adopt a discretionary sales surtax void. (c) For purposes of this subsection, the term “performance audit” means an examination of the program conducted according to applicable government auditing standards or auditing and evaluation standards of other appropriate authoritative bodies. At a minimum, a performance audit must include an examination of issues related to the following: 1. The economy, efficiency, or effectiveness of the program. 2. The structure or design of the program to accomplish its goals and objectives. 3. Alternative methods of providing program services or products. 4. Goals, objectives, and performance measures used by the program to monitor and report program accomplishments. 5. The accuracy or adequacy of public documents, reports, and requests prepared by the county or which relate to the program. 6. Compliance of the program with appropriate policies, rules, and laws. (d) This subsection does not apply to a referendum held to adopt the same discretionary surtax that was in place during the month of December immediately before the date of the referendum.

2. Scope of Work

In accordance with s. 212.055(11), Florida Statutes, and *Government Auditing Standards* (2011 Revision) issued by the Comptroller General of the United States, the certified public accountant must conduct a performance audit of Franklin County School District program areas within the administrative unit(s) which will receive funds through the referenda approved in the attached final resolution, attached hereto and incorporated herein as Exhibit A-1. The performance audit must evaluate the district administrative unit(s) related to (a) acquisition, construction, renovation, replacement, improvement, or equipping of school facilities and campuses and any land acquisition, land improvement, design and associated engineering costs; (b) safety and security improvements of school facilities and campuses; (c) retrofitting, upgrading, and providing for technology implementation, including hardware and software; (d) purchase, lease-purchase, or maintenance of school buses, as defined in s. 1006.25, *Florida Statutes*; and (e) the retirement of related debt. **See Exhibit A-1, below for the related ordinance.**

During the review, the Contractor must complete the tasks outlined below under Research Tasks. The proposal must include a plan of work for completing these tasks.

2.1 Research Tasks

Audit fieldwork must include interviews with program administrators, review of relevant documentation, and other applicable methods as needed to soundly document and clearly and credibly communicate related findings and recommendations related to each of the issues described in 2.1.1 through 2.1.6. A finding statement or header must be developed for each of the six major research tasks. Each of the six finding statements must clearly, directly, and succinctly provide an overall conclusion regarding the program(s) performance based on an evaluation of the items identified under the applicable research task.

2.1.1 The economy, efficiency, or effectiveness of the program. Tasks related to the examination of this issue must include, but are not limited, to the following:

1. Review any management reports/data that program administrators use on a regular basis and determine whether this information is adequate to monitor program performance and cost;
2. Determine whether the program is periodically evaluated using performance information and other reasonable criteria to assess program performance and cost;
3. Review findings and recommendations included in any relevant internal or external reports on program performance and cost;
4. Determine whether program administrators have taken reasonable and timely actions to address any deficiencies in program performance and/or cost identified in management reports/data, periodic program evaluations, audits, etc.;
5. Evaluate program performance and cost based on reasonable measures, including best practices;
6. Evaluate the cost, timing, and quality of current program efforts based on a reasonably sized sample of projects to determine whether they were of reasonable cost and completed well, on time, and within budget; and

7. Determine whether the program has established written policies and procedures to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements.

2.1.2 The structure or design of the program to accomplish its goals and objectives. Tasks related to the examination of this issue must include, but are not limited, to the following:

1. Review program organizational structure to ensure the program has clearly defined units, minimizes overlapping functions and excessive administrative layers, and has lines of authority that minimize administrative costs; and
2. Assess the reasonableness of current program staffing levels given the nature of the services provided and program workload.

2.1.3 Alternative methods of providing services or products. Tasks related to the examination of this issue must include, but are not limited, to the following:

1. Determine whether program administrators have formally evaluated existing in-house services and activities to assess the feasibility of alternative methods of providing services, such as outside contracting and privatization, and determine the reasonableness of their conclusions;
2. Determine whether program administrators have assessed any contracted and/or privatized services to verify effectiveness and cost savings achieved and determine the reasonableness of their conclusions;
3. Determine whether program administrators have made changes to service delivery methods when their evaluations/assessments found that such changes would reduce program cost without significantly affecting the quality of services; and
4. Identify possible opportunities for alternative service delivery methods that have the potential to reduce program costs without significantly affecting the quality of services, based on a review of similar programs in peer entities (*e.g.*, other counties, *etc.*).

2.1.4 Goals, objectives, and performance measures used by the program to monitor and report program accomplishments. Tasks related to the examination of this issue must include, but are not limited, to the following:

1. Review program goals and objectives to determine whether they are clearly stated, measurable, can be achieved within budget, and are consistent with the school district's strategic plan;
2. Assess the measures, if any, the school district uses to evaluate program performance and determine if they are sufficient to assess program progress toward meeting its stated goals and objectives; and
3. Evaluate internal controls, including policies and procedures, to determine whether they provide reasonable assurance that program goals and objectives will be met.

2.1.5 The accuracy or adequacy of public documents, reports, and requests prepared by the school district which relate to the program. Tasks related to the examination of this issue must include, but are not limited, to the following:

1. Assess whether the program has financial and non-financial information systems that provide useful, timely, and accurate information to the public;
2. Review available documents, including relevant internal and external reports, that evaluate the accuracy or adequacy of public documents, reports, and requests prepared by the related to the program;
3. Determine whether the public has access to program performance and cost information that is readily available and easy to locate;
4. Review processes the program has in place to ensure the accuracy and completeness of any program performance and cost information provided to the public; and
5. Determine whether the program has procedures in place that ensure that reasonable and timely actions are taken to correct any erroneous and/or incomplete program information included in public documents, reports, and other materials prepared by the and that these procedures provide for adequate public notice of such corrections.

2.1.6 Compliance of the program with appropriate policies, rules, and laws. Tasks related to the examination of this issue must include, but are not limited, to the following:

1. Determine whether the program has a process to assess its compliance with applicable (*i.e.*, relating to the program's operation) federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies;
2. Review program internal controls to determine whether they are reasonable to ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures;
3. Determine whether program administrators have taken reasonable and timely actions to address any noncompliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures identified by internal or external evaluations, audits, or other means; and
4. Determine whether program administrators have taken reasonable and timely actions to determine whether planned uses of the surtax are in compliance with applicable state laws, rules, and regulations.
5. Determine whether the school district has processes to distribute funds to district charter schools and mechanisms for charter schools to report how the funds are used.

2.2 Site Visits

Site visits are not required. The Vendor may propose a plan and tentative site visit schedule for fieldwork.

EXHIBIT A-1: FRANKLIN COUNTY SCHOOL DISTRICT ORDINANCE

RESOLUTION NO. 2022-_____

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF FRANKLIN COUNTY, FLORIDA PLACING ON THE NOVEMBER 8, 2022, GENERAL ELECTION BALLOT THE REFERENDUM QUESTION CONCERNING WHETHER THE SCHOOL BOARD OF FRANKLIN COUNTY, FLORIDA SHOULD BE AUTHORIZED TO LEVY A DISCRETIONARY SALES SURTAX OF ONE-HALF PERCENT (0.5%) PURSUANT TO SECTION 212.055(6), FLORIDA STATUTES, KNOWN AS THE "SCHOOL CAPITAL OUTLAY SURTAX" FOR A TWENTY (20) YEAR PERIOD; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Section 212.055(6), Florida Statutes, authorizes the school board in each county to levy, by resolution to take effect upon approval by a majority vote of the electors of the county voting in a referendum, a discretionary sales surtax at a rate not to exceed one-half percent (0.5%) known as the "School Capital Outlay Surtax;" and

WHEREAS, pursuant to Section 212.055(6), Florida Statutes, on April 28, 2022, The School Board of Franklin County, Florida (the "School Board") adopted a resolution (the "Referendum Resolution") to levy a discretionary sales surtax of one-half percent (0.5%) for a twenty (20) year period, commencing January 1, 2023; and

WHEREAS, Section 212.055(6)(b), Florida Statutes, requires the Board of County Commissioners of Franklin County, Florida (the "County Commission"), as governing body of Franklin County, Florida (the "County"), place the School Board's referendum question on the ballot; and

WHEREAS, the School Board has presented the Referendum Resolution to the County, which among other things, requests the County Commission place the referendum question concerning the School Board's levy of the one-half percent (0.5%) discretionary sales surtax on the November 8, 2022, general election ballot.

NOW THEREFORE, BE IT RESOLVED that the Board of County Commissioners of Franklin County, Florida that:

SECTION 1. The above recitals are incorporated into the body of this Resolution and such recitals are adopted as findings of fact.

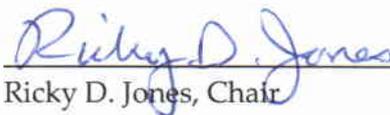
SECTION 2. Pursuant to Section 212.055(6)(b), Florida Statutes, the referendum question concerning the School Board's levy of the one-half percent (0.5%) discretionary sales surtax in accordance with the Referendum Resolution, attached hereto as Exhibit A, is hereby placed on the November 8, 2022, general election ballot.

SECTION 3. The County Clerk is hereby directed to send a certified copy of this Resolution to the Supervisor of Elections of Franklin County, Florida.

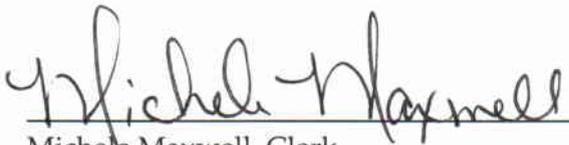
SECTION 4. This Resolution shall be effective upon adoption.

PASSED AND ADOPTED by the Board of County Commissioners of Franklin County, Florida, on this 3rd day of May, 2022.

**BOARD OF COUNTY COMMISSIONERS
FRANKLIN COUNTY, FLORIDA**

By: 
Ricky D. Jones, Chair

ATTEST:

By: 
Michele Maxwell, Clerk

APPROVED AS TO FORM AND CONTENT:

By: 
Michael Shuler, County Attorney

EXHIBIT A
REFERENDUM RESOLUTION

RESOLUTION NO. 2022- 001

A RESOLUTION OF THE SCHOOL BOARD OF FRANKLIN COUNTY, FLORIDA ORDERING AND PROVIDING FOR THE HOLDING OF A REFERENDUM ELECTION TO DETERMINE IF THE ELECTORS OF FRANKLIN COUNTY, FLORIDA, AUTHORIZE THE SCHOOL BOARD OF FRANKLIN COUNTY, FLORIDA TO LEVY A ONE-HALF CENT SCHOOL CAPITAL OUTLAY SURTAX ON SALES IN FRANKLIN COUNTY, FLORIDA FOR THE ACQUISITION, CONSTRUCTION, RENOVATION, REPLACEMENT, IMPROVEMENT, OR EQUIPPING OF SCHOOL FACILITIES, SAFETY AND SECURITY IMPROVEMENTS, TECHNOLOGY HARDWARE AND SOFTWARE, AND SCHOOL BUSES; PROVIDING FOR NOTICE OF THE REFERENDUM ELECTION; PROVIDING FOR PLACES OF VOTING, INSPECTORS, AND CLERKS; PROVIDING FOR AN OFFICIAL BALLOT; PROVIDING FOR ABSENTEE VOTING; PROVIDING FOR EARLY VOTING; PROVIDING FOR PRINTING OF BALLOTS; PROVIDING FOR REFERENDUM ELECTION PROCEDURE; PROVIDING CERTAIN OTHER MATTERS IN CONNECTION THEREWITH; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE SCHOOL BOARD OF FRANKLIN COUNTY, FLORIDA, ACTING AS THE GOVERNING BODY OF THE SCHOOL DISTRICT OF FRANKLIN COUNTY, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY FOR RESOLUTION. This resolution is adopted pursuant to Section 212.055(6), Florida Statutes, and other applicable provisions of law.

SECTION 2. FINDINGS. The School Board of Franklin County, Florida (the "Board"), as the governing body of the School District of Franklin County, Florida (the "District"), pursuant to Article IX, Section 4(b) of the Florida Constitution, Section 1001.32(2), Florida Statutes, and Section 1001.40, Florida Statutes, hereby finds and determines the following:

A. It is in the best interest of the District and its students to acquire, construct, renovate, replace, improve, or equip school facilities and campuses and any land acquisition and land improvement related thereto, safety and security improvements, technology hardware and software, and school buses, all as further described herein and in Exhibit A attached hereto, as such school facilities, campuses, and equipment may be modified from time to time by the Board (collectively, the "Plan").

B. The Plan is necessary for the District to improve and modernize school facilities, campuses, and equipment and to meet the security, safety, and technology needs of its school facilities and campuses.

C. There is a substantial need for the acquisition, construction, renovation, replacement, improvement, or equipping of school facilities and campuses and land acquisition and land improvement related thereto, safety and security improvements, technology hardware and software, and school buses.

D. Section 212.055(6), Florida Statutes, authorizes the levy of a one-half percent (0.5%) school capital outlay surtax for the purposes of funding the acquisition, construction, renovation, replacement, improvement, or equipping of school facilities and campuses and land acquisition and land improvement related thereto, safety and security improvements, technology hardware and software, and school buses upon approval by a majority vote of the electors of Franklin County, Florida (the "County").

E. It is in the best interest of the District and its students to levy a school capital outlay surtax authorized by Section 212.055(6), Florida Statutes, at a rate equal to one-half percent (0.5%) for a period of twenty (20) years, commencing on January 1, 2023, and terminating on December 31, 2042 (the "Surtax"), to provide sufficient revenues to fund the Plan.

SECTION 3. DESCRIPTION OF PROJECTS AND ADOPTION OF PLAN FOR USE OF SURTAX REVENUES; SHARING OF SURTAX REVENUES WITH ELIGIBLE CHARTER SCHOOLS.

A. The School Board hereby adopts the Plan for the use of the Surtax revenues, which Plan provides for the use of such revenues to pay any portion of the costs of the Plan as described herein and in Exhibit A attached hereto, as such Plan may be modified from time to time by the Board. The Plan shall consist of fixed capital expenditures or fixed capital costs associated with the acquisition, construction, renovation, replacement, improvement, or equipping, including safety and security improvements, of school facilities and campuses which have a useful life expectancy of five (5) years or more, and any land acquisition, land improvement, design, and engineering costs associated thereto, or the purchase, lease-purchase, lease, or maintenance of school buses, as defined in Section 1006.25, Florida Statutes, which have a life expectancy of five (5) years or more. In addition, the Plan shall include the costs of retrofitting and providing for technology implementation, including hardware and software, for various sites within the District. The specific projects to be funded with the proceeds of the Surtax revenues may be modified from time to time as the Board determines to be in the best interest of the District and its students. Neither the proceeds of the Surtax nor any interest thereon shall be used for operational expenses.

B. In accordance with the Plan for the use of the Surtax revenues herein adopted, at the subsequent option of the Board, the Surtax revenues may be used for the purpose of (i) paying

any portion of the costs of the Plan, or (ii) servicing indebtedness the proceeds of which are used to finance any portion of the costs of the Plan, including making lease payments under lease-purchase agreements pursuant to Section 1001.42(11)(b)(5), Florida Statutes, Section 1013.15(2), Florida Statutes, and Section 1013.64(6)(b)3., Florida Statutes.

C. The Surtax revenues collected shall be shared with eligible charter schools within the District based on their proportionate share of total school District enrollment. The Surtax revenues shared with charter schools shall be expended by the charter school in a manner consistent with the allowable uses set forth in Section 1013.62(4), Florida Statutes. The eligibility of a charter school to receive funds under this resolution shall be determined in accordance with Section 1013.62(1), Florida Statutes. If a school's charter is not renewed or is terminated and the charter school is dissolved under the provisions of law under which the charter school was organized, any unencumbered Surtax revenues received by such charter school shall revert to the Board.

D. Notwithstanding anything herein to the contrary, the Surtax revenues shall not be used for the purchase, lease-purchase, lease, or maintenance of school buses until such use is authorized by law.

SECTION 4. LEVY OF SALES SURTAX. Subject to approval by a majority vote of the qualified electors of the County voting in the referendum, the Board hereby levies the Surtax in an amount equal to one-half percent (0.5%). The Surtax shall be levied for a period of twenty (20) years, commencing on January 1, 2023, and terminating on December 31, 2042. If the Surtax shall be approved by referendum, the Board shall comply with all provisions of Section 212.055(6), Florida Statutes.

SECTION 5. REFERENDUM ELECTION ORDERED. A referendum election is hereby ordered to be held in the County at the general election on November 8, 2022, to determine whether or not the Board may levy the Surtax. The Board hereby requests the Board of County Commissioners of the County to place the required referendum election on the ballot of such general election in accordance with Section 212.055(6)(b), Florida Statutes.

SECTION 6. NOTICE OF ELECTION. The Superintendent, in connection with the Supervisor of Elections of the County, is hereby authorized and directed to publish notice of the referendum election in the manner and at the times required by laws of the State of Florida.

SECTION 7. PLACES OF VOTING, INSPECTORS, AND CLERKS. The polls will be open at the voting places on the date of the referendum election from 7:00 a.m. until 7:00 p.m. All qualified electors residing within the County shall be entitled and permitted to vote at such referendum election on the proposition provided in this resolution. The places of voting and the inspectors and clerks of the referendum election shall be those designated by the Supervisor of Elections of the County in accordance with the laws of the State of Florida.

SECTION 8. OFFICIAL BALLOT. The ballot to be used in the referendum election shall contain a statement relating to the authority of the Board to levy the Surtax and shall be in full compliance with the laws of the State of Florida and in substantially the following form:

OFFICIAL BALLOT

School District of Franklin County, Florida
Referendum Election – November 8, 2022

ONE-HALF CENT SURTAX TO FUND SCHOOL FACILITIES, SAFETY, SECURITY,
TECHNOLOGY IMPROVEMENTS, AND SCHOOL BUSES

SHALL THE SCHOOL BOARD OF FRANKLIN COUNTY LEVY A ONE-HALF CENT (0.5%) SALES SURTAX FOR A PERIOD OF TWENTY (20) YEARS, BEGINNING JANUARY 1, 2023, FOR THE ACQUISITION, CONSTRUCTION, RENOVATION, REPLACEMENT, OR EQUIPPING OF SCHOOL FACILITIES, SAFETY AND SECURITY IMPROVEMENTS, TECHNOLOGY UPGRADES, SCHOOL BUSES, AND LAND ACQUISITION, AND THE RETIREMENT OF RELATED DEBT. THE REVENUES COLLECTED SHALL BE SHARED WITH ELIGIBLE CHARTER SCHOOLS BASED ON THEIR PROPORTIONATE SHARE OF TOTAL SCHOOL DISTRICT ENROLLMENT.

_____ FOR THE ONE-HALF CENT TAX

_____ AGAINST THE ONE-HALF CENT TAX

SECTION 9. VOTE-BY-MAIL; ABSENTEE VOTING. Any electors participating in the referendum shall be entitled to cast their ballots in accordance with the provisions of the laws of the State of Florida with respect to voting by mail and absentee voting. The form of ballots to be used in the referendum election for these voters shall be the same as used at the polling places for such referendum election.

SECTION 10. EARLY VOTING. Adequate provisions shall be made for early voting as required by Section 101.657, Florida Statutes. The form of ballots to be used in the referendum election for early voting shall be the same as used in the polling places for the referendum election. The Supervisor of Elections of the County shall designate the early voting dates, times, and locations.

SECTION 11. PRINTING OF BALLOTS.

A. The Supervisor of Elections of the County is authorized and directed to have printed a sufficient number of the ballots for use of vote-by-mail and absentee electors and early voters entitled to cast such ballots in the referendum election and shall also have printed sample

ballots and deliver them to the inspectors and clerks on or before the date and time for the opening of the polls for such referendum election for the voting places.

B. The Supervisor of Elections of the County is authorized and directed to make appropriate arrangements for the conduct of the election at the polling places specified.

SECTION 12. REFERENDUM ELECTION PROCEDURE. The Supervisor of Elections of the County shall hold, administer, and conduct the referendum election in the manner prescribed by the law for holding such elections in the County. Returns shall show the number of qualified electors who voted in the referendum election on the proposition and the number of votes cast respectively for and against approval of the proposition. The returns shall be canvassed in accordance with law.

SECTION 13. REFERENDUM RESULTS. If a majority of the ballots cast at the referendum election shall be "FOR THE ONE-HALF PERCENT TAX" the levy of the Surtax shall be approved and the Surtax shall be levied as provided by law.

SECTION 14. SEVERABILITY. In the event that any word, phrase, clause, sentence, or paragraph of this resolution shall be held invalid by any court of competent jurisdiction, such holding shall not affect any other word, clause, phrase, sentence, or paragraph hereof.

SECTION 15. REPEALING CLAUSE. All resolutions in conflict or inconsistent with this resolution are repealed insofar as there is conflict or inconsistency.

SECTION 16. EFFECTIVE DATE. This resolution shall take effect immediately upon its adoption. However, the Surtax authorized hereunder shall only be effective upon approval by a majority vote of the qualified electors of the County voting in a referendum.

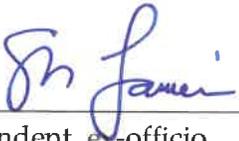
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ADOPTED by The School Board of Franklin County, Florida, at a Regular Meeting this 28th day of April, 2022.

**THE SCHOOL BOARD OF FRANKLIN
COUNTY, FLORIDA**

By: 
Chairperson

ATTEST:



Superintendent, ex-officio
Secretary of The School Board of
Franklin County, Florida

EXHIBIT A

PLAN FOR USE OF SURTAX REVENUES

1. Pursuant to Section 212.055(6)(c), Florida Statutes, fixed capital expenditures or fixed capital costs to be funded by the Surtax revenues shall be for:

(a) Acquisition, construction, renovation, replacement, improvement, or equipping of school facilities and campuses, and any land acquisition, land improvement, design and engineering costs associated therewith, including but not limited to:

(i) new pre-k classrooms, alternative school, and administrative and vehicle maintenance facilities,

(ii) replacement or renovation of heating, ventilation, and air conditioning (HVAC) systems at various school facilities within the District,

(iii) lighting conversion and improvements at various school facilities within the District,

(iv) paving of parking lots and other improvements to improve parking and traffic circulation at various school facilities within the District,

(v) early childhood remodeling projects at various school facilities within the District,

(vi) roof repair and maintenance at various school facilities within the District,

(vii) additions and upgrades to playground equipment and play areas at various school facilities within the District, and/or

(viii) new construction or replacement of athletic fields, track resurfacing, and lighting replacement and upgrades at various athletic facilities within the District.

(b) Safety and security improvements of school facilities and campuses, including, but not limited to:

(i) fire alarm systems and intrusion alarms,

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FRANKLIN COUNTY
SCHOOL BOARD
ON 04/28/22**

- (ii) cameras and video surveillance,
- (iii) door lock systems/card access,
- (iv) doors/windows,
- (v) school check-in management systems, and/or
- (vi) security and data communication systems.

(c) Retrofitting, upgrading, and providing for technology implementation, including hardware and software, for various sites within the District, including, but not limited to:

- (i) network switches and firewall licenses,
- (ii) student Windows-based devices, student Chromebooks, teacher laptops, lab computers, and administration desktops, laptops, and monitors,
- (iii) network security hardware and software,
- (iv) hardware and software for off-site back-ups,
- (v) classroom panels,
- (vi) cloud-based security cameras,
- (vii) phone system network hardware, and/or
- (viii) conference and boardroom audio/visual equipment.

(d) Purchase, lease-purchase, lease, or maintenance of school buses, as defined in Section 1006.25, Florida Statutes.

2. The scope of the projects will be based on a detailed assessment of the facility need and condition, and providing for a safe and appropriate learning environment.

SCHEDULE B

DELIVERABLES

The LCM will provide feedback to the Contractor on the completeness and clarity of presentation of each deliverable in order to ensure that the Legislature’s information needs are met, and may propose modifications or revisions. Acceptance of deliverables will be dependent upon the LCM’s written approval and Contractor’s demonstration that the Contractor has incorporated OPPAGA’s comments and edits, which may require multiple rounds of review for each deliverable. This will occur through the resubmission of any Deliverable to the LCM with all changes tracked and responses made to all comments. For document management, each version of the draft produced by the vendor should be numbered or dated; OPPAGA will differentiate its response by adding “OPPAGA edits” to the document title. Deliverable resubmissions are due to the LCM within 48 hours of receiving OPPAGA’s comments and edits. The LCM may require the Contractor to complete edits in less than 48 hours to meet the contract Deliverable schedule.

Deliverable #1—Project Commencement: No later than **June 29, 2022**, the Contractor must contact school district officials, copying the LCM, and arrange an entrance conference. During the entrance conference, the Contractor must discuss with school district officials the audit scope, timeline, protocols, initial data request, and other issues necessary to initiate the audit. The Project Manager (i.e., the Certified Public Accountant licensed pursuant to Chapter 473, Florida Statutes, who supervises all work associated with the audit) must notify the OPPAGA LCM in writing by email of the date of the entrance conference.

Deliverable #2—Work Plan: The Contractor must submit a Work Plan, which the Project Manager has reviewed and approved, to the LCM no later than **July 6, 2022**.

- The Work Plan must include a detailed schedule of tasks and timeframes that includes site visit itineraries, assigned staff, and completion dates for tasks.
- The Work Plan must describe specific activities, e.g. specific interviews, the Contractor will undertake to complete each of the research tasks (2.1.1 through 2.1.6). At a minimum, these activities must address those items identified in the Scope of Work under the applicable research task.

Deliverable #3 – Routine Updates: At a minimum, the Project Manager must provide the LCM with **biweekly** updates on the progress of fieldwork and tentative findings. The Project Manager must attend these meetings and may include other project staff as deemed necessary to provide complete information on the current status of the review. These updates will occur throughout the contract period by telephone or video conferencing software at a mutually agreed upon time and will include discussion of potential findings and concerns. Additional meetings may be held at the request of the LCM.

Deliverable #4– Report Outline: The Contractor must submit a Report Outline, which the Project Manager has reviewed and approved, to the LCM no later than **July 13, 2022**. The Report Outline must include each potential outcome related to each of the research tasks in the Scope of Work (2.1.1 through 2.1.6) that is expected to be included in the draft report, identification of the key

evidence upon which each outcome will be based, and recommendations. For purposes of this review, an outcome statement must provide either a positive or a negative (adverse) conclusion relative to the research task examined. Each of the outcomes must clearly, directly, and succinctly provide an overall conclusion based on the evaluation of the items identified in the Scope of Work under the applicable research task. The Report Outline also must identify any additional analyses/information that could have a significant effect on the conclusion as it relates to each research task. The LCM will provide feedback, including any proposed modifications or revisions, to the Contractor to ensure that the Draft Report meets all contract requirements.

Deliverable #5—Draft Report: The Contractor must submit an electronic version of the Draft Report to the LCM no later than **August 3, 2022**. This Draft Report must include all outcomes related to each of the research tasks (**2.1.1 through 2.1.6**) in the Scope of Work proposed for inclusion in the Final Report with supporting evidence, and the Contractor’s proposed recommendations. The Draft Report must include the six findings proposed for inclusion in the Final Report, with written descriptions of the evidence and data that support each finding, and the Contractor’s proposed recommendations. Following each finding statement, the Draft Report must include the following five subsections:

- Facilities and Land Acquisition (must address the district’s acquisition, construction, renovation, replacement, improvement, or equipping of school facilities and campuses and any land acquisition, land improvement, design and associated engineering costs);
- Safety and Security (must address the district’s safety and security improvements of school facilities and campuses);
- Technology Improvements (must address the district’s retrofitting, upgrading, and providing for technology implementation, including hardware and software);
- School Bus Acquisition (must address the district’s purchase, lease-purchase, or maintenance of school buses, as defined in s. 1006.25, *Florida Statutes.*); and
- Debt Retirement (must address the district’s retirement of related debt).

Each subsection must provide the rationale for the finding, including, at a minimum, a thorough, evaluative narrative description of the items identified in the Scope of Work under the applicable research task. Each finding statement must provide a clear overall conclusion (positive or negative/adverse) on the program(s) performance related to each of the six research tasks. The Draft Report must include recommendations to address all negative/adverse findings related to research tasks 2.1.1 through 2.1.6.

The Draft Report should also include all charts, graphs, and exhibits that are proposed for inclusion in the Final Report. The Draft Report also must include an executive summary that clearly and succinctly describes the audit findings and recommendations associated with each task and subtask that will be included in the Final Report.

Deliverable #6—Draft Digest: The Contractor must submit an electronic version of the Draft Digest to the LCM no later than **August 10, 2022**. The Digest must provide a concise overview of the audit findings and recommendations, following the prescribed format provided in Exhibit B1 and limited to no more than 4 pages.

Upon receiving written final approval of the Draft Report and the Digest from the LCM, the Vendor must submit an electronic pdf version of the Draft Report, as a pdf with a draft watermark, to the school district.

Deliverable #7—Final Report: The Contractor must submit an electronic version of the Final Report, which the Project Manager has reviewed and approved, to the LCM no later than **August 26, 2022**. The Final Report must include the approved Digest as the first segment of the Final Report, followed by the executive summary, then report text. The Vendor must include in its Final Report any written response from the school district that is submitted to the Vendor no later than **August 24, 2022**. The LCM must approve any suggested edits to the Final Report based on feedback from the school district to address the accuracy and completeness of key findings and recommendations contained in the Draft Report. Upon receiving written final approval of the Final Report from the LCM, the Vendor must submit an electronic pdf version of the Final Report to the school district.

Optional Deliverable #8: Briefings and Legislative Testimony. Following receipt and approval of the Draft Report, the LCM may, at the complete and sole discretion of OPPAGA, ask the Contractor in writing, to provide briefings and/or legislative testimony. If requested, this testimony would occur sometime after **August 10, 2022**, but prior to **May 31, 2023**. The Contractor shall price this optional deliverable independently as part of their financial reply. The Legislature makes no assurances that this Deliverable will be requested and will not approve expenditures incurred without prior approval.

- **(a)Briefings:** The Contractor, including all senior Contractor team members necessary to discuss report information, may be asked to provide up to four (4) conference call briefings to the Legislature. The actual number of briefings and the persons receiving those briefings shall be within the sole discretion of OPPAGA. No travel reimbursement will be provided. The itemized cost for each individual briefing and the total cost for four briefings should be presented on the financial reply.
- **(b)Legislative testimony:** The Contractor may be asked to appear in Tallahassee, Florida to provide up to two (2) in-person presentations to legislative committees on the Final Report. Compensation for such presentations shall be at a fixed cost which includes the hourly rate proposed by the Contractor for up to two identified persons for these presentations, per hour of time spent in such presentation or in consulting with the OPPAGA contract manager in the city of such presentation during normal business hours, and the Contractor's time preparing for each legislative presentation. This fee shall include all of the Contractor's expenses, costs and compensation for such services. Please note that the Legislature will not pay the Contractor for travel time or travel costs. The itemized cost of each presentation and the total cost for two presentations should be presented on the financial reply.

EXHIBIT B-1

Overview of Performance Audit Findings

Franklin County School District

August <DATE>

Results in Brief _____

In accordance with s. 212.055(11), F.S., and Government Auditing Standards, <VENDOR> conducted a performance audit of the <NAME> County School District programs within the administrative unit(s) that will receive funds through the referendum approved by Resolution adopted by the <NAME> County Commission on <DATE> The performance audit included an examination of the issues identified below.

The economy, efficiency, or effectiveness of the program.

The structure or design of the program to accomplish its goals and objectives.

Alternative methods of providing program services or products.

Goals, objectives, and performance measures used by the program to monitor and report program accomplishments.

The accuracy or adequacy of public documents, reports, and requests prepared by the school district or which relate to the program.

Compliance of the program with appropriate policies, rules, and laws.

The performance audit determined that the <NAME> County School District met expectations for # of 26 of the Performance Audit Research Tasks. See Exhibit 1. The school district met most expectations related to the economy, efficiency, or effectiveness of the program; alternative methods of providing program services or products; and accuracy or adequacy of public documents, reports, and requests prepared by the . The school district partially met expectations related to the structure or design of the program; and goals, objectives, and performance measures.

Exhibit 1

The School District Met Expectations for # of the 26 Performance Audit Research Tasks

Issue Area (Number of Research Tasks Examined)	Did the DMeet Expectations?		
	Yes	Partially	No
Economy, efficiency, or effectiveness of the program (7)	#	#	#
Structure or design of the program (2)	#	#	#
Alternative methods of providing program services or products (4)	#	#	#
Goals, objectives, and performance measures (3)	#	#	#
Accuracy or adequacy of public documents, reports, and requests prepared by the (5)	#	#	#
Compliance with appropriate policies, rules, and laws (5)	#	#	#
All Areas (26)	#	#	#

Findings by Issue Area _____

A summary of audit findings by issue area is presented below.

Economy, Efficiency, or Effectiveness of the Program

Overall, the <NAME> County School District met expectations in this area. The school district uses various reports that are adequate to monitor project performance and cost. It periodically evaluates its programs using performance information and other reasonable criteria to assess program performance and cost. Findings and recommendations have been included in relevant internal and external reports on program performance and costs, and management has taken actions to address deficiencies in program performance and/or cost identified in management reports/data, periodic program evaluations, audits, etc. Management evaluates performance and costs

based on reasonable measures, including best practices. Based on <VENDOR>'s review of available documentation, the five projects were completed within budget, completed well, and project costs were reasonable. However, only four of the five projects were completed timely. Finally, written policies and procedures exist to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements.

The structure or design of the program to accomplish its goals and objectives

Overall, the <NAME> County School District partially met expectations in this area. The Design and Construction Services and Financial and Business Services Division both demonstrated program organizational structures with clearly defined units, minimal overlapping functions, and administrative layers that minimize costs. However, these program organizational structure attributes were lacking for the Application Development Department within the Information Technology Division, where non-supervisory staff were placed into the supervisor labor category and they have no supervisory responsibility. Adequate leadership and management positions were in place for the Design and Construction Services, the Information Technology Division, and Financial and Business Services Division. Overall, vacancy rates were 9 percent or below for Design and Construction Services, the Information Technology Division, and the Financial Services Division, which will have primary fund oversight if the referendum passes. Of the individual position titles that were evaluated, heating/air conditioning (HAR) mechanics have been the most difficult for the school district to fill. The current vacancy rate for this position is 21 percent, which results in substantial work order backlogs to address equipment repair. The school district reported that wage rates for HAR mechanics are often not competitive with the local Jacksonville labor market, which results in frequent turnover. The school district often uses contract services to mitigate this issue. <VENDOR> recommends that a compensation and classification study be performed to address

staff assigned to the wrong labor category and funds be identified to increase wages for HAR mechanics. <VENDOR> recommends that the school district identify funds to raise wage levels to offer more competitive salaries for HAR mechanic positions to avoid further disruption to Design and Construction Services. <VENDOR> recommends the school district conduct a compensation and classification study to address issues such as salary levels and job classifications. Additionally, <VENDOR> recommends that the County conduct a study of the reasonableness of current staffing levels for specific types of positions to include comparisons with peer counties, use of other benchmarks, and staffing formulas.

Alternative methods of providing services or Products

Overall, the <NAME> County School District met expectations in this area. The of <NAME> County School District (the school district) program administrators have formally evaluated existing in-house services and activities to assess the feasibility of alternative methods of providing services, such as outside contracting and privatization, and their conclusions are reasonable. Program administrators have assessed contracted and/or privatized services to verify effectiveness and cost savings achieved, and their conclusions are reasonable. The school district has made changes to service delivery methods when their evaluations/assessments found that such changes would reduce program cost without significantly affecting the quality of services. Finally, there are possible opportunities for alternative service delivery methods that have the potential to reduce program costs without significantly affecting the quality of services, based on a review of similar programs in peer entities (e.g., other counties, etc.).

Goals, objectives, and performance measures used by the program to monitor and report program accomplishments

Overall, the <NAME> County School District partially met expectations in this area. Program objectives documented in the school district's

Operations Plan and Technology Plan align with the strategic plan and are clearly stated. However, the goals and objectives are not measurable, and, as a result, it is unclear whether they can be achieved within budget. Although the school district maintains various project status reports and uses the performance measures compiled by <X> the school district did not provide a standard management report by project, which demonstrates that cost and timing variances are monitored and reported. Comprehensive administrative procedures are not developed to document processes and relevant checklists and required reports to enhance the internal control environment. In addition, the purchasing director reports to the executive director of Facilities Planning. In most organizations, the purchasing function reports within the chief financial officer's organizational unit.

The accuracy or adequacy of public documents, reports, and requests prepared by the which relate to the program

Overall, the <NAME> County School District met expectations in this area. <NAME> school district, Florida uses its primary website to disseminate important financial and non-financial information. Examples of information located on the website include the Comprehensive Annual Financial Report which highlights information such the organizational chart, general fund statement of revenues and expenditures, as well as information regarding the school district's facilities leasing and debt service arrangements. The school district also created its website to keep the community apprised of issues related to the proposed Long-Range Facilities Plan and the infrastructure sales tax referendum. In addition to the websites, news and social media releases, electronic media (television), and mass notification, calls and emails are used to inform community members of events that require immediate attention. The school district effectively executed an online survey to evaluate the accuracy and adequacy of public data. Multiple examples of program and cost information that is available and accessible

to the public were provided to the review team as well as examples of documented processes that ensure the program maintains accurate and complete performance and cost information. Lastly, while the school district provided examples of taking timely actions to correct erroneous and/or incomplete information that has been provided to the public, no formal procedures are in place to ensure erroneous and/or incomplete information is corrected promptly. <VENDOR> recommends that a procedure be developed and implemented to address this issue.

Compliance of the program with appropriate policies, rules, and laws

Overall, the <NAME> County School District partially met expectations in this area. The chief legal counsel provides transactional and governance legal services to the school district. In this capacity, the chief legal counsel reviews all contracts requiring board approval for compliance with legal requirements and board policy. The director of Government Relations is a non-practicing attorney and registered lobbyist who is responsible for keeping board members, the superintendent, department heads, and other school district stakeholders apprised of new or changes to federal, state, and local laws that may impact the school district. The executive director of Policy and Compliance reports to the chief of staff and is primarily responsible for interpreting and updating board policies and ensuring that all policies comply with Florida Statutes. The board internal auditor position remained vacant for one year during which an audit plan was not developed and internal audits were not performed. Program internal controls could be improved with detailed policies and procedures. Over 64 percent of programs, for which activity fund audits had been performed during Fiscal Year XXXX, were in violation of board policy requiring a 10-working day response to audit findings, and the school district lacked sufficient documentation confirming the implementation of two (2) corrective action plans in response to an external audit.